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Proposed programme budget for the biennium 2018-2019

Administrative and financial implications arising from the report of the United Nations Joint Staff Pension Board

Report of the Secretary-General

Summary

The report of the United Nations Joint Staff Pension Board to the General Assembly (A/72/383) contains the overall administrative expenses of the United Nations Joint Staff Pension Fund for the biennium 2018-2019 that have financial implications for the programme budget of the United Nations. In accordance with rule 153 of the rules of procedure of the Assembly, the present report identifies the financial implications for the regular budget should the Assembly adopt the recommendations submitted to it in the report of the Board.

The additional appropriation that would be required under the regular budget for the biennium 2018-2019, arising from the recommendations of the Board, is estimated at $51,700, after recosting.

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I. Introduction

1. In the proposed programme budget for the biennium 2018-2019, provisions are made under section 1, Overall policymaking, direction and coordination, for the participation of the United Nations in the costs of the secretariat of the United Nations Joint Staff Pension Fund.

2. In paragraph 1.47 of the proposed programme budget for the biennium 2018-2019 (A/72/6 (Sect. 1)), it is indicated that, at the time of the preparation of the programme budget proposals, the Fund's budget for the biennium 2018-2019 had not been finalized and that, when finalized, it would still be subject to review by the United Nations Joint Staff Pension Board and the General Assembly and that implications for the regular budget, if any, of the action to be taken by the Board and the decision by the Assembly in connection with the budget proposals of the Fund for the biennium 2018-2019 would be the subject of a statement of programme budget implications that would be submitted to the Assembly during its consideration of the report of the Board.

3. In the proposed programme budget for the biennium 2018-2019, an amount of $14,485,400 ($14,501,200 at 2018-2019 rates), corresponding to the amount in the revised appropriation for the biennium 2016-2017, is included as the regular budget share of the costs to be reimbursed by the United Nations for the central secretariat of the Fund, and $7,784,000 to be reimbursed by the United Nations Development Programme and the United Nations Children's Fund.

II. Implications for the United Nations of the report of the United Nations Joint Staff Pension Board

4. According to the report of the Board (A/72/383), the overall resources amounting to $22,881,900 (at 2018-2019 rates) represent the United Nations share in the administrative and audit costs relating to the United Nations Joint Staff Pension Fund, based on one third of specific elements of the administrative budget of the Fund.

5. In accordance with established procedures, the overall amount of $22,881,900 (at 2018-2019 rates) would be shared among the regular budget of the United Nations and the funds and programmes. As reflected in the proposed programme budget for the biennium 2018-2019, the amount of $14,485,400 ($14,501,200 at 2018-2019 rates) would be the share of the regular budget, and $7,784,000 would be the share of the funds and programmes.

6. Based on the latest information on the number of participants in the Fund, contained in annex IV to the report of the Board, the share of the regular budget in the United Nations portion would be 63.6 per cent and the share of funds and programmes would be 36.4 per cent. With the application of this rate to the overall amount of $22,881,900, the share of the regular budget amounts to $14,552,900 (at 2018-2019 rates), and the share of funds and programmes amounts to $8,329,000. Taking into account that a provision of $14,501,200 (at 2018-2019 rates) is already included under section 1 of the proposed programme budget, an additional requirement in the amount of $51,700 (at 2018-2019 rates) would be required under section 1 of the proposed programme budget for the biennium 2018-2019. The additional requirement of $51,700 represents the difference between the preliminary estimate of the regular budget share ($14,501,200 at 2018-2019 rates), and the revised share ($14,552,900 at 2018-2019 rates).

III. Action required of the General Assembly

7. **Should the General Assembly approve the proposals and recommendations of the United Nations Joint Staff Pension Board, the overall requirements for the biennium 2018-2019 that would arise for the United Nations are estimated at $22,881,900 (at 2018-2019 rates). Of those requirements, the share of the regular budget would amount to $14,552,900 and the balance of $8,329,000 would be reimbursed to the United Nations by the United Nations Development Programme and the United Nations Children's Fund.**

8. **Accordingly, should the General Assembly endorse the proposals of the Board, an additional appropriation of $51,700 would be required under section 1, Overall policymaking, direction and coordination, of the proposed programme budget for the biennium 2018-2019. That amount would represent a charge against the contingency fund.**